

## **General Fund Summary**

The general fund provides financial support for the city's basic services. Many divisions are funded solely by the general fund, others receive general fund subsidies, and others have multiple funding sources.

The primary source of revenue to the general fund is the income tax. Columbus' income tax was first instituted in 1947. The original tax rate was 0.5 percent. Subsequent increases occurred in 1956, to one percent; 1971, to 1.5 percent; and 1982 when it was increased to its current 2.0 percent. Since that time, low unemployment and a high level of economic development resulted, until recently, in increasing tax collections. This level of revenue growth enabled the city to expand many programs and improve services in the 1990's.

Revenues, excluding the unencumbered balance and transfers from other funds, are projected at \$566.6 million, an increase of 5.04 percent over 2005 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary chart.

### **Income Tax**

The City of Columbus levies a two percent income tax on all wages, salaries, commissions, and other compensation paid to employees and on the net proceeds of business operations in the city. The most recent tax increase of a half percent was approved by the voters on November 2, 1982, and became effective January 1, 1983. Pursuant to Columbus City Codes, Section 361.36, 75 percent of all income tax collections are deposited in the general fund for general fund operations and 25 percent of collections are deposited in a separate fund to service debt on capital improvements.

The city acts as the collection agent and administrator for several other municipalities and villages in central Ohio. Fees for this service are included in the "charges for services" category. Approximately 85 percent of income taxes are collected through employer withholdings. Payments are made to the city on a statutorily prescribed basis.

The income tax is the largest source of revenue for general fund operations. In 2006, income tax revenues are expected to grow by 3.38 percent, yielding \$364.2 million.

### **Property Tax**

The City of Columbus annually receives property taxes equal to 3.14 mills of assessed tangible and real property and public utility, located in the city. Property taxes are collected by Franklin, Fairfield, and Delaware counties and are typically remitted to the city on a semi-annual basis. Collections are based on the prior year's assessed valuations, established by state law at 35 percent of appraised market value for real property, at 88 percent for tangible personal property, and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property and in the current year for tangible personal property.

Pursuant to Ohio statute and Columbus City Codes, property tax revenue is used for three purposes: certain debt service requirements, partial payment of police and fire pension costs, and general fund operations. State law requires that the first two obligations be met before property tax revenue can be deposited into the general fund for general operations. Because the city pays debt service on non-enterprise capital improvements from the special income tax (SIT) fund, property tax revenues are deposited directly in the general fund.

Property tax collections have steadily increased over the past ten years. Large increases typically occur every six years due to comprehensive reappraisals. Less formal triennial updates that occur the third year in between the six-year appraisals produce more modest growth. A comprehensive reappraisal took place in 2005, the effect of which will be felt in 2006, since real property taxes are collected in arrears. Therefore, the estimate for growth in property tax collections is 8.23 percent.

### **Hotel-Motel Tax**

Columbus City Code Section 371.02 authorizes the levying of a six percent excise tax on room rates at hotels and motels located in the city. In 1988, 15 percent of the hotel-motel tax was repealed to allow the Convention Facilities Authority to use 0.9 percent of the total tax to finance construction of a convention center. In 1989, the city levied the 5.1 percent tax balance. Revenues are distributed in the following manner: 29.4 percent for the advancement of cultural development in the community; between 29.4 and 36.0 percent to promote the City of Columbus; 8.2 percent for emergency human service needs; 8.4 percent for deposit into the housing trust fund, and the balance deposited into the general fund without restriction. 2006 projected hotel-motel general fund receipts are \$3.325 million.

### **Kilowatt-Hour Tax**

Beginning in 2001, a tax was levied on users of electricity provided by the Division of Electricity. Known as the kilowatt-hour (KWH) tax, state statutes provide for these monies collected from users located within the city to be deposited to the city's general fund. These revenues are estimated at \$3.275 million for 2006.

### **Shared Revenues**

Local government fund (LGF) revenues represent portions of the State of Ohio sales tax, income tax, corporate franchise tax and public utility tax, which are shared with local governments within the state. The state legislature has frozen the local government fund and the local government revenue assistance fund through June 30, 2007; therefore, no growth will be experienced in either of these funds. This category also includes the city's share of estate taxes and other smaller taxes. Total revenues are projected at \$55.68 million in 2006; a decrease of 1.23 percent over projected 2005 receipts.

## **Fines and Penalties**

The City of Columbus receives 100 percent of all municipal court costs and fines (that have not been earmarked for special purposes; i.e., computerization of court functions) assessed in cases initiated by the city, as well as fines assessed for traffic and parking violations. In addition, the city receives a percentage of court costs and fines assessed in cases initiated by the state, county or other municipalities and tried in the Franklin County Municipal Court. Revenues from fines and penalties are projected at \$21.15 million in 2006, an increase of 3.12 percent over 2005 projections.

## **Charges for Service**

Sources of revenue in this category include pro-rata charges, parking meter revenues and other parking charges, and revenue from various divisions that charge for services. These include auto impounding fees, sales of impounded autos and other police service charges, certain fire protection and dispatching service charges, third party reimbursements for emergency medical services (EMS), and revenue from the collection of income taxes and prosecution services for other municipalities and villages. Total revenues from charges for service are projected at \$39.77 million in 2006.

Pursuant to Ordinance 2956-96, all independent funds are assessed an administrative service charge based on percent of revenues, the proceeds of which are deposited into the general fund. This charge, commonly referred to as "pro-rata", represents an uncalculated fee for certain services performed by administrative divisions for enterprise, special revenue, grant and internal service divisions, and for which no specific service charge is assessed. Services include, but are not limited to, debt administration and budget preparation provided by the Finance and Management Department, legal services provided by the City Attorney, financial reporting and assistance provided by the City Auditor, and maintenance and cleaning services provided by the Division of Facilities Management. This rate was increased in 1997 to 4.5 percent of revenues, up from the 4.0 percent rate that had existed since 1974.

## **Investment Earnings**

All investment earnings are deposited into the fund in which they were earned. The Treasury Investment Board, consisting of the City Treasurer, City Auditor, and the Finance and Management Director, is responsible for investing the city's liquid assets. In order to ensure the credit-worthiness of the investment of public monies, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. General fund investment earnings are projected to yield \$18.5 million in 2006.

## **License and Permit Fees**

This category consists primarily of fees charged by the Department of Public Safety for the issuance and enforcement of City of Columbus licenses and permits. Fees in this category are estimated at \$2.56 million in 2006.

### **Cable Communications Fees**

These fees are generated by charging cable companies a service permit fee for the ability to operate a cable system in the City of Columbus. This fee is generated from a charge of five percent on cable operator gross revenues that include basic and premium service revenues, equipment rental and pay-per-view. Revenues are paid to the city on a quarterly basis. Cable revenue receipts for 2006 are estimated at \$6.33 million.

### **Encumbrance Cancellations**

These funds represent monies set aside in prior fiscal years for expenditures that subsequently were not made. Funds then can be made available for use through the cancellation of encumbrances. The estimate for 2006 is \$1.3 million.

## General Fund Summary

GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2002-2006											
SOURCE	2002 ACTUAL	PERCENT CHANGE	2003 ACTUAL	PERCENT CHANGE	2004 ACTUAL	PERCENT CHANGE	2005 PROJECTED	PERCENT CHANGE	2006 PROJECTED	PERCENT CHANGE	2006 PERCENT OF TOTAL
Income Tax	\$ 328,205,162	-0.31%	\$ 329,281,861	0.33%	\$ 340,388,166	3.37%	\$ 352,300,000	3.50%	\$ 364,200,000	3.38%	61.18%
Property Tax	40,432,533	1.06%	44,600,544	10.31%	45,135,532	1.20%	45,245,000	0.24%	48,967,000	8.23%	8.23%
Kilowatt Hour Tax	-	-	-	-	3,264,685	-	3,265,000	0.01%	3,275,000	0.31%	0.55%
Hotel/Motel Tax	2,707,202	-1.03%	2,804,081	3.58%	2,875,391	2.54%	3,200,000	11.29%	3,325,000	3.91%	0.56%
TOTAL TAXES	371,344,897	-0.16%	376,686,486	1.44%	391,663,774	3.98%	404,010,000	3.15%	419,767,000	3.90%	70.51%
Local Government Fund	43,677,693	-6.83%	43,075,786	-1.38%	42,979,335	-0.22%	42,978,000	0.00%	43,343,000	0.85%	7.28%
Revenue Assistance Fund	3,879,160	-4.93%	3,830,272	-1.26%	3,829,752	-0.01%	3,830,000	0.01%	3,830,000	0.00%	0.64%
Estate Tax	8,104,603	-18.73%	9,272,155	14.41%	8,031,455	-13.38%	8,500,000	5.83%	7,500,000	-11.76%	1.26%
Liquor Permit Fee, Other	1,017,296	1.85%	992,278	-2.46%	1,084,048	9.25%	1,063,000	-1.94%	1,005,000	-5.46%	0.17%
TOTAL SHARED REVENUE	56,678,752	-8.48%	57,170,491	0.87%	55,924,590	-2.18%	56,371,000	0.80%	55,678,000	-1.23%	9.35%
License and Permit Fees	1,321,226	-88.47%	957,766	-27.51%	2,043,753	113.39%	1,992,000	-2.53%	2,560,000	28.51%	0.43%
Fines and Penalties	15,522,165	20.10%	17,091,034	10.11%	17,751,819	3.87%	20,510,000	15.54%	21,150,000	3.12%	3.55%
Investment Earnings	19,123,295	-34.37%	9,620,208	-49.69%	5,490,636	-42.93%	11,500,000	109.45%	18,500,000	60.87%	3.11%
Charges for Service	29,555,433	11.78%	32,791,269	10.95%	37,929,597	15.67%	38,583,000	1.72%	39,770,000	3.08%	6.68%
All Other	5,821,847	-43.57%	1,583,418	-72.80%	1,559,168	-1.53%	5,158,000	230.82%	732,000	-85.81%	0.12%
TOTAL OTHER REVENUES	71,343,966	-20.98%	62,043,695	-13.04%	64,774,973	4.40%	77,743,000	20.02%	82,712,000	6.39%	13.89%
TOTAL ALL REVENUES	499,367,615	-4.73%	495,900,672	-0.69%	512,363,337	3.32%	538,124,000	5.03%	558,157,000	3.72%	93.76%
Encumbrance Cancellations	1,557,604	-74.65%	2,596,307	66.69%	2,002,886	-22.86%	1,348,000	-32.70%	1,300,000	-3.56%	0.22%
Unencumbered Balance	29,794,232	-3.30%	11,059,769	-62.88%	8,958,279	-19.00%	21,678,293	141.99%	16,688,000	-23.02%	2.80%
Fund Transfers	-	-	24,400,000	-	25,000,000	2.46%	13,000,000	-48.00%	12,000,000	-7.69%	2.02%
Other Misc. Transfers	-	-	1,179,942	-	6,293	-99.47%	-	-100.00%	7,180,000	-	1.21%
Total Annual Resources	530,719,451	-5.42%	535,136,690	0.83%	548,330,795	2.47%	574,150,293	4.71%	595,325,000	3.69%	100.00%
27th Pay Period Reserve Fund	11,302,237	7.11%	12,052,237	6.64%	12,802,237	6.22%	13,552,237	5.86%	-	-100.00%	-
Economic Stabilization Fund	28,006,257	4.82%	18,371,391	-34.40%	53,567,921	191.58%	42,169,921	-21.28%	30,169,921	-28.46%	-
TOTAL GENERAL FUND AVAILABLE RESOURCES	\$ 570,027,945	-4.74%	\$ 565,560,318	-0.78%	\$ 614,700,953	8.69%	\$ 629,872,451	2.47%	\$ 625,494,921	-0.69%	-

## **Expenditures and Personnel**

The following tables provide summary detail on general fund expenditures and personnel levels.

# General Fund Summary

GENERAL FUND 2006 PROPOSED BUDGET SUMMARY BY CHARACTER							
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 2,540,839	\$ 75,822	\$ 1,968,191				\$ 4,584,852
City Auditor							
City Auditor	2,077,589	34,340	2,133,682				4,245,611
Income Tax	5,330,765	58,570	2,200,884				7,590,219
Total	7,408,354	92,910	4,334,566	-	-	-	11,835,830
City Treasurer							
City Treasurer	764,262	4,142	180,609				949,013
Parking Violations Bureau	2,381,563	26,555	872,707	12,000			3,292,825
	3,145,825	30,697	1,053,316	12,000	-	-	4,241,838
City Attorney							
City Attorney	9,398,760	124,750	524,566				10,048,076
Real Estate	351,908	17,919					369,827
Total	9,750,668	142,669	524,566	-	-	-	10,417,903
Municipal Court Judges	11,574,646	147,100	1,438,126				13,159,872
Municipal Court Clerk	8,519,959	169,250	726,654				9,415,863
Civil Service	2,462,276	26,010	638,602				3,126,888
Public Safety							
Administration	1,095,192	6,120	11,342,600				12,443,912
Support Services	3,937,109	589,386	1,332,367	1,000			5,859,862
Police	206,875,479	4,260,373	14,129,926	225,000	97,200	1,252,457	226,840,435
Fire	157,684,499	3,582,253	8,976,664	22,500		106,546	170,372,462
Total	369,592,279	8,438,132	35,781,557	248,500	97,200	1,359,003	415,516,671
Mayor's Office							
Mayor	2,036,472	6,000	269,358				2,311,830
Community Relations	764,745	10,500	208,922				984,167
Equal Business Opportunity	866,681	5,500	110,674				982,855
Office of Education	347,163	1,200	435,712	250			784,325
Total	4,015,061	23,200	1,024,666	250	-	-	5,063,177
Development							
Administration	1,942,217	32,887	1,241,898	282,678			3,499,680
Econ. Development	208,778	8,650	466,846	2,372,358			3,056,632
Planning	1,043,240	17,234	131,986				1,192,460
Neighborhood Services	5,668,121	82,108	4,343,440	10,000		38,000	10,141,669
Housing	229,090	1,000	2,058,594				2,288,684
Total	9,091,446	141,879	8,242,764	2,665,036	-	38,000	20,179,125
Finance and Management							
Finance Administration	2,671,070	22,725	371,552				3,065,347
Financial Management	1,229,825	9,350	163,468				1,402,643
Facilities Management	5,349,291	420,067	8,738,369	15,750	20,000		14,543,477
Finance City-wide						3,700,000	3,700,000
Total	9,250,186	452,142	9,273,389	15,750	20,000	3,700,000	22,711,467
Human Resources	1,351,261	22,000	573,095				1,946,356
Telecommunications							-
Health						19,729,916	19,729,916
Recreation and Parks						25,551,910	25,551,910
Public Service							
Administration	2,465,840	3,500	145,885				2,615,225
Refuse Collection	12,958,819	113,500	11,175,788	50,000			24,298,107
Fleet Management					930,000		930,000
Total	15,424,659	117,000	11,321,673	50,000	930,000	-	27,843,332
Subtotal	454,127,459	9,878,811	76,901,165	2,991,536	1,047,200	50,378,829	595,325,000
Unallocated Balance							
Grand Total:	\$ 454,127,459	\$ 9,878,811	\$ 76,901,165	\$ 2,991,536	\$ 1,047,200	\$ 50,378,829	\$ 595,325,000

## General Fund Summary

EXPENDITURE AND BUDGET SUMMARY GENERAL FUND 2003 - 2006				
	2003 ACTUAL	2004 ACTUAL	2005 PROJECTED	2006 PROPOSED
City Council	\$ 3,520,380	\$ 3,851,123	\$ 4,505,240	\$ 4,584,852
City Auditor				
City Auditor	2,673,403	4,402,564	4,182,713	4,245,611
Income Tax	5,139,418	6,127,522	6,606,227	7,590,219
Total	7,812,821	10,530,086	10,788,941	11,835,830
City Treasurer				
City Treasurer	867,648	846,274	880,138	949,013
Parking Violations Bureau	2,654,904	2,631,733	2,971,938	3,292,825
Total	3,522,552	3,478,007	3,852,077	4,241,838
City Attorney				
City Attorney	9,265,707	8,989,837	9,234,537	10,048,076
Real Estate	381,699	331,646	341,521	369,827
Special Litigation	295,451	n/a	n/a	n/a
Total	9,942,857	9,321,483	9,576,058	10,417,903
Municipal Court Judges	11,856,904	11,719,710	11,946,105	13,159,872
Municipal Court Clerk	8,869,230	8,845,507	8,852,654	9,415,863
Civil Service	2,570,245	2,612,960	2,751,237	3,126,888
Public Safety				
Administration	14,826,305	12,383,267	12,325,741	12,443,912
Communications	3,092,813	n/a	n/a	n/a
Support Services	n/a	365,535	430,600	5,859,862
Police	197,507,948	206,992,481	215,371,559	226,840,435
Fire	150,168,566	156,890,544	163,196,140	170,372,462
Total	365,595,632	376,631,827	391,324,040	415,516,671
Mayor's Office				
Mayor	1,558,628	1,526,884	2,006,585	2,311,830
Community Relations	584,582	562,275	892,702	984,167
Equal Business Opportunity	879,441	891,518	909,177	982,855
Office of Education	813,354	698,299	662,707	784,325
Total	3,836,005	3,678,976	4,471,170	5,063,177
Development				
Administration	1,937,602	2,004,882	2,496,496	3,499,680
Economic Development	3,118,701	2,947,263	2,790,953	3,056,632
Planning	926,387	712,791	832,768	1,192,460
Neighborhood Services	9,022,184	8,789,374	9,380,459	10,141,669
Housing	1,553,176	1,991,297	2,302,071	2,288,684
Total	16,558,050	16,445,607	17,802,746	20,179,125
Finance and Management				
Finance Administration	n/a	n/a	2,018,145	3,065,347
Financial Management	2,428,995	2,603,570	1,308,588	1,402,643
Facilities Management	n/a	n/a	12,784,515	14,543,477
Finance City-wide	750,000	750,000	3,933,270	3,700,000
Citywide Technology Billings	7,788,696	-	-	-
Total	10,967,691	3,353,570	20,044,518	22,711,467
Human Resources	1,608,507	1,518,914	1,632,161	1,946,356
Technology				
Administration	2,643,453	-	-	-
Telecommunications	386,699	444,773	375,642	-
Total	3,030,152	444,773	375,642	-
Health	16,203,547	17,004,073	18,313,429	19,729,916
Recreation and Parks	25,122,438	22,352,015	24,684,754	25,551,910
Public Service				
Administration	1,399,397	1,172,848	1,291,516	2,615,225
Refuse Collection	20,842,246	20,683,591	22,547,337	24,298,107
Fleet Management	1,099,936	1,467,630	2,702,495	930,000
Facilities Management	11,819,834	11,539,804	n/a	n/a
Total	35,161,413	34,863,873	26,541,348	27,843,332
<b>Grand Total</b>	<b>\$ 526,178,424</b>	<b>\$ 526,652,504</b>	<b>\$ 557,462,119</b>	<b>\$ 595,325,000</b>

Note: 2004 and 2005 includes technology-related expenditures that were budgeted either in Finance City-wide Technology billings or in Technology Administration in 2002 and 2003.



GENERAL FUND PERSONNEL SUMMARY (FTE'S) 2003 -2006				
	2003 Actual	2004 Actual	2005 Budgeted	2006 Budgeted
City Council	30	31	33	33
City Auditor				
City Auditor	26	22	25	25
Income Tax	79	76	75	75
Total	105	98	100	100
City Treasurer	11	10	12	12
Parking Violations	35	34	37	38
	46	44	49	50
City Attorney				
City Attorney	102	112	105	109
Real Estate	7	7	5	7
Total	109	119	110	116
Municipal Court Judges	167	165	173	177
Municipal Court Clerk	157	149	172	172
Civil Service	35	30	32	32
Public Safety				
Administration	25	9	9	10
Communications	33	n/a	n/a	n/a
Support Services	n/a	7	7	56
Police- Non Uniformed	352	342	378	360
Police- Uniformed	1,843	1,842	1,827	1,864
Fire- Non Uniformed	37	36	48	48
Fire- Uniformed	1,539	1,546	1,535	1,527
Total	3,829	3,782	3,804	3,865
Mayor's Office				
Mayor	14	17	18	19
Community Relations	7	6	8	8
Equal Business Opportunity	12	11	11	11
	33	34	37	38
Office of Education	4	4	4	4
Development				
Administration	22	22	20	24
Economic Development	3	1	1	2
Neighborhood Services	86	81	82	80
Planning	9	8	8	12
Housing	4	4	4	4
Total	124	116	115	122
Finance and Management				
Administration	21	18	31	32
Financial Management	9	9	13	13
Facilities Management	92	82	86	85
Total	122	109	130	130
Human Resources	18	15	15	16
Technology				
Administration	17	-	-	-
Telecommunications	7	6	5	-
Total	24	6	5	-
Public Service				
Administration	18	16	17	43
Refuse Collection	232	206	224	223
Total	250	222	241	266
Grand Total	5,053	4,924	5,020	5,023
Notes:				
2003 and 2004 are year-end actuals				
2005 and 2006 are budgeted, except elected officials, which are authorized				

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## CITY OF COLUMBUS OHIO

90 WEST BROAD STREET  
COLUMBUS, OHIO 43215

November 1, 2005

Mayor Coleman, President Habash, and  
Members of Council  
City Hall  
Columbus, Ohio

Dear Mayor Coleman, President Habash, and Members of Council:

Enclosed is the Estimate of Available Resources for the City of Columbus General Operating Fund for calendar year 2006. Also, listed below are transfers of \$12.000 million from the City's Economic Stabilization Fund (Rainy Day Fund) and \$7.180 million from the Cable Communications Fund, previously budgeted as a Special Revenue Fund, separate and distinct from the General Fund. (Anticipated expenditures of approximately \$6.150 million for Cable Communications activities are now included in the 2006 expenditures budget.) These transfers are contingent on specific approval by Council. A total of these resources available for General Fund operations in 2006 is as follows:

<b>Estimate of Available Resources</b>	<b>\$ 576,145,000</b>
<b>Transfers from Economic Stabilization Fund (Rainy Day Fund)</b>	<b>12,000,000</b>
<b>Transfer from Cable Communications Fund</b>	<b><u>7,180,000</u></b>
<b>Total</b>	<b><u>\$ 595,325,000</u></b>

The City will, at December 31, 2005, have estimated unencumbered balances in the following sub-funds, components of the General Fund. The General Operating sub-fund estimated balance of \$16.688 million is included in the above Estimate of Available Resources for 2006. A brief history of year end balances in these sub-funds follows.

<u>December 31</u>	<u>General Operating Fund</u>	<u>Rainy Day Fund</u>	<u>Anticipated Expenditure Fund</u>	<u>Safety Staffing Contingency Fund</u>	<u>Job Growth Fund</u>
	(in millions)				
2001	\$ 29.794	\$ 26.870	\$ 10.552	-	-
2002	11.060	28.006	11.302	-	-
2003	8.958	18.372	12.052	-	-
2004	21,678	53,568	12.802	-	-
2005, estimated	16,688	42.700*	13.552	\$ 1.000	\$ 1.274

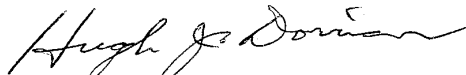
\*\$12.0 million of the Rainy Day Fund balance of \$42.7 million is intended for transfer to General Fund operations in 2006. Full utilization of this fund is not recommended as additional transfers will likely be necessary in future years. Legislation recommending such transfer, not to exceed \$12.0 million, will be submitted to Council during the budgetary process. The Auditor recommends that any extraordinary revenue such as workers compensation refunds or other, that might occur in 2006, be deposited in the Rainy Day Fund.

The Auditor recommends that no transfers be made from the Anticipated Expenditure Fund containing assets of approximately \$13.552 million at December 31, 2005. These funds are reserved for accumulated payroll costs.

It should be noted that in 2003 the General Fund received transfers of \$14.2 million from the Employee Benefit Fund and \$10.2 million from the Rainy Day Fund. In 2004 the General Fund received \$25.0 million from the Rainy Day Fund and an additional \$13.0 million in 2005.

This information is intended to assist you in your 2006 budgetary deliberations. Please feel welcome to call me if you should have questions.

Very truly yours,



Hugh J. Dorrian  
City Auditor

HJD/jm  
Enclosures

City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2006

Taxes:		
Income tax (Note 1)	\$ 364,200,000	
Property tax (Note 2)	48,967,000	
Kilo Watt Hour tax equivalent (Note 3)	3,275,000	
Hotel-Motel Tax (Note 4)	<u>3,325,000</u>	
		419,767,000
Shared revenues:		
Local government funds via County (Note 5)	35,800,000	
Local government funds via State (Note 5)	7,543,000	
Local government revenue assistance funds via County (Note 5)	3,830,000	
Estate tax	7,500,000	
Liquor permit fees and other	<u>1,005,000</u>	
		55,678,000
Investment earnings (Note 6)		18,500,000
Charges for services		
Administrative charges to non-general fund divisions (Note 7)	19,000,000	
Parking meters, lots and permits	3,200,000	
Fire division including EMS fees (Note 8)	9,150,000	
Police division (Note 9)	5,500,000	
All other charges for services (Note 10)	<u>2,920,000</u>	
		39,770,000
Fines, forfeitures, and penalties:		
Municipal court (Note 11)	15,250,000	
Parking violations bureau (Note 11)	<u>5,900,000</u>	
		21,150,000
Licenses and permit fees:		
Safety and others (Note 12)		2,560,000
All other receipts (Note 13)		732,000
		<hr/>
Total estimated current revenues for calendar year 2006		558,157,000
Estimated unencumbered fund balance at December 31, 2005 (Note 14)		16,688,000
Estimated prior years' encumbrance cancellations		<u>1,300,000</u>
Total estimated available resources for calendar year 2006 exclusive of pending transfer legislation		<u>\$ 576,145,000</u>

City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2006  
(continued)

- Note 1 Income tax collections for 2006, after providing for refunds to taxpayers, are estimated at \$485.6 million. One fourth of the collections will be deposited to a debt service fund, more commonly known as the "income tax set-aside" fund. The remaining three fourths of the collections, approximately \$364.2 million, will be deposited to the City's General Fund.
- Note 2 The City's share of taxes collected in 2006 attributable to real, personal, and public utility properties is estimated at \$48.967 million, net of amounts retained by the counties and the state for certain of their costs. Amounts paid directly to the City from the State of Ohio, known as "rollbacks", are included herein. The City must use .60 mills of this tax toward the partial payment of police and fire pension costs.
- Note 3 Beginning in 2001 a tax was permitted to be levied on users of electricity provided by the City's Division of Electricity. Known as the kilo watt hour (kWh) tax, state statutes provide for these monies applicable to users located within the City to be deposited to the City's General Fund. The equivalency of the tax, since the tax is not actually levied, is transferred from the City's Electricity enterprise to the General Fund, estimated at \$3.275 million in 2006.
- Note 4 Chapter 371 of the Columbus City Code establishes the hotel/motel tax and directs its distribution. The distribution of the tax, is estimated, as follows:

<u>Designated Recipient</u>	<u>Tax Rate</u>	<u>% of Total</u>	<u>Estimated Amount</u>
General Fund of the City	1.25%	24.51%	\$ 3,325,000
Experience Columbus	1.50	29.41	3,990,000
Cultural services for community enrichment	1.50	29.41	3,990,000
Emergency Human Services Fund of the City	.42	8.24	1,117,000
Columbus/Franklin County Affordable Housing Trust Corporation	.43	8.43	1,143,000
Total	<u>5.10%</u>	<u>100.00%</u>	<u>\$ 13,565,000</u>

Experience Columbus, formerly the Greater Columbus Convention and Visitors Bureau, has annually sought an additional amount from the General Fund portion of the tax.

- Note 5 Local government funds represent portions of various State of Ohio taxes which are shared with local governments within the state. It is estimated that these shared taxes will provide \$35.800 million from the Undivided Local Government Fund and \$3.830 million from the Undivided Local Government Revenue Assistance Fund, Funds distributed via the counties. Approximately \$7.543 million will be received by the City directly from the state.
- Note 6 Investment earnings are initially deposited to the treasury investment-earnings fund. Pursuant to various ordinances and resolutions of Council, portions of these earnings are then allocated to the City's water, sewer, electricity and certain other funds. After such allocations, \$18.500 million is estimated to remain available for the General Fund.

City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2006  
(continued)

- Note 7 Administrative charges to non General Fund divisions represent certain operating costs initially borne by the General Fund and then partially allocated to other funds of the City. Ordinance No. 0085-2002, passed January 28, 2002, calls for an assessment rate of 4.5% of the revenues of the funds assessed; resulting in revenues to the General Fund of approximately \$19.0 million.
- Note 8 Fire division charges for services include fees for Emergency Medical Transportation Services, estimated at \$7.0 million for 2006. Also included and estimated at \$2.150 million for 2006 are charges for services rendered to suburban communities, fire prevention inspection and other miscellaneous charges.
- Note 9 Police division charges for services, include charges for policing schools, auto impounding fees, sales of impounding autos and various other police services, a total of \$5.500 million.
- Note 10 All other charges for services in the total amount of \$2.920 million include amounts estimated from services provided others for which the City charges. Services provided by, and the estimated charges are: City Attorney (\$1,000,000), City Auditor (\$250,000), Communications (\$400,000), City Sealer (\$250,000), various general government charges (\$670,000) and miscellaneous other charges (\$350,000).
- Note 11 Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$15.250 million. The City's Parking Violations Bureau, operated by the City Treasurer will collect approximately \$5.9 million in parking ticket fines.
- Note 12 Various licenses and permits issued via the Department of Public Safety will produce approximately \$2.560 million.
- Note 13 All other receipts amounting to \$732,000 include rental of real estate, expenditure refunds, damage claims receipts, concessions and other miscellaneous revenue.
- Note 14 The estimated unencumbered fund balance at December 31, 2005 is determined as follows:

Estimated available resources for 2005	\$ 574,150,000
Less: 2005 Expenditures estimated by the Department of Finance	<u>557,462,000</u>
Estimated unencumbered fund balance at December 31, 2005	<u>\$ 16,688,000</u>

Hugh J. Dorrian  
City Auditor  
November 1, 2005